## 26 U.S.C. § 7201 Individual - Separate Return Attempt to Evade and Defeat Tax Venue in District of Filing

		RT OF THE UNITED ST _ DISTRICT OF	ATES
UNITED STATES OF AMERIC v.	)	No	
	)	No26 U.S.C., § 7201	
The grand jury charges:			
That on or about the	_day of _	, 19_, in the	District of
, [Defendant's Name],	a resident	of [City], [State], did wil	lfully attempt to evade
and defeat a large part of the incor	ne tax du	e and owing by him [her]	to the United States of
America for the calendar year 1	19_, by	filing and causing to be f	iled with the Director,
Internal Revenue Service Center,	at [ <i>City</i> ],	[State], 2 a false and frau	dulent U.S. Individual
Income Tax Return, Form 1040, v	vherein he	e [she] stated that his [her]	] taxable income 3 for
the calendar year 1 19_, was the	sum of \$	, and that the amoun	t of tax due and owing
thereon was the sum of \$, wh	nereas, as	he [she] then and there w	ell knew and believed,
his [her] taxable income 3 for the	said calen	dar year 1 was the sum of	\$, upon which
said taxable income 3 there was	owing to	the United States of Amer	rica an income tax of \$
4			
In violation of Title 26, U	nited Stat	tes Code, Section 7201.	
	A T	rue Bill.	
	Fore	eperson	

1 If fiscal year is involved, substitute "fiscal year ended, 19_".
2 When appropriate, substitute "by filing and causing to be filed with the District Director of the Internal Revenue Service for the Internal Revenue District of, at
"; or "by filing and causing to be filed with the Representative of the District Director of the Internal Revenue Service for the Internal Revenue District of, at".

- **3** Forms 1040 for some years do not use the phrase "taxable income" or "tax table income". However, what constitutes taxable income, as defined in 26 U.S.C., § 63, is actually computed on the appropriate line of the return. That line may vary and the line on the return showing the amount on which the actual tax was computed should be used.
- 4 If it is determined that unreported income and tax are not to be numerically alleged in the indictment, then substitute "whereas, as he [she] then and there well knew and believed, his [her] taxable income for the said calendar year was substantially in excess of that heretofore stated and that upon said additional taxable income a substantial additional tax was due and owing to the United States of America". *See United States v. Citron*, 783 F.2d 307, 314-15 (2d Cir. 1986); *United States v. Buckner*, 610 F.2d 570, 573 (9th Cir. 1979), *cert. denied*, 445 U.S. 961 (1980). Note, however, that the Ninth Circuit has ruled that a "substantial" additional tax is not required; all that is required in that circuit is some additional tax. *United States v. Marashi*, 913 F.2d 724, 736 (9th Cir. 1990).

## 26 U.S.C. § 7201 Individual - Separate Return Attempt to Evade and Defeat Tax Venue in District of Preparation

IN THE DISTRICT COURT OF THE UNITED STATES
FOR THE DISTRICT OF
UNITED STATES OF AMERICA )  v. ) No  26 U.S.C., § 7201
The grand jury charges:
That on or about the day of, 19_, in the District of,
[Defendant's Name], a resident of [City], [State], did willfully attempt to evade and defeat
a large part of the income tax due and owing by him [her] to the United States of America
for the calendar year 1 19_, by preparing and causing to be prepared, and by signing and
causing to be signed, 2 a false and fraudulent U.S. Individual Income Tax Return, Form
1040, which was filed with the Internal Revenue Service, wherein he [she] stated that his
[her] taxable income 3 for said calendar year 1 was the sum of \$, and that the amount
of tax due and owing thereon was the sum of \$, whereas, as he [she] then and there
well knew and believed, his [her] taxable income 3 for the said calendar year 1 was the sum
of \$, upon which said taxable income 3 there was owing to the United States of
America an income tax of \$ 4
In violation of Title 26, United States Code, Section 7201.
A True Bill.
Foreperson

- 1 If fiscal year is involved, substitute "fiscal year ended \_\_\_\_\_, 19\_".
- 2 Where venue is based on mailing, substitute "by mailing and causing to be mailed".
- **3** Forms 1040 for some years do not use the phrase "taxable income" or "tax table income". However, what constitutes taxable income, as defined in 26 U.S.C., § 63, is actually computed on the appropriate line of the return. That line may vary and the line on the return showing the amount on which the actual tax was computed should be used.
- 4 If it is determined that unreported income and tax are not to be numerically alleged in the indictment, then substitute "whereas, as he [she] then and there well knew and believed, his [her] taxable income for the said calendar year was substantially in excess of that heretofore stated and that upon said additional taxable income a substantial additional tax was due and owing to the United States of America". *See United States v. Citron*, 783 F.2d 307, 314-15 (2d Cir. 1986); *United States v. Buckner*, 610 F.2d 570, 573 (9th Cir. 1979), *cert. denied*, 445 U.S. 961 (1980). Note, however, that the Ninth Circuit has ruled that a "substantial" additional tax is not required; all that is required in that circuit is some additional tax. *United States v. Marashi*, 913 F.2d 724, 736 (9th Cir. 1990).

## 26 U.S.C. § 7201 Individual - Joint Return Attempt to Evade and Defeat Tax Venue in District of Filing

		T OF THE UNITED STA DISTRICT OF	TES
UNITED STATES OF AMERICA	<b>A</b> )		
V.	) I )	No 26 U.S.C., § 7201	
The grand jury charges:			
That on or about the	_ day of _	, 19_, in the	District of
[Defendant's Nam	ve], a resid	ent of [City], [State], who	o during the calendar
year 1 19_ was married, did willful	ly attempt	to evade and defeat a larg	ge part of the income
tax due and owing by him [her] and	l his [her] s	spouse to the United State	es of America for the
calendar year 1 19_, by filing and	d causing t	o be filed with the Direct	tor, Internal Revenue
Service Center, at [City], [State], 2	a false an	d fraudulent joint U.S. In	dividual Income Tax
Return, Form 1040, on behalf of his	mself [hers	elf] and his [her] spouse,	wherein it was stated
that their joint taxable income 3 for	said calend	dar year 1 was the sum of	f\$, and that the
amount of tax due and owing thereo	on was the	sum of \$, whereas,	as he [she] then and
there well knew and believed, thei	r joint taxa	able income 3 for the said	l calendar year 1 was
the sum of \$, upon which sa	aid joint ta	xable income 3 there was	owing to the United
States of America an income tax of	of \$	4	
In violation of Title 26, Un	ited States	Code, Section 7201.	
	A True	e Bill.	
	Forepe	erson	

1 If fiscal year is involved, substitute "fiscal year	ear ended, 19	9_".
<b>2</b> When appropriate, substitute "with the Distritor the Internal Revenue District of		
Representative of the District Director of the Revenue District of		
, at".		

- **3** Forms 1040 for some years do not use the phrase "taxable income" or "tax table income". However, what constitutes taxable income, as defined in 26 U.S.C., § 63, is actually computed on the appropriate line of the return. That line may vary and the line on the return showing the amount on which the actual tax was computed should be used.
- 4 If it is determined that unreported income and tax are not to be numerically alleged in the indictment, then substitute "whereas, as he [she] then and there well knew and believed, their joint taxable income for the said calendar year was substantially in excess of that heretofore stated and that upon said additional joint taxable income a substantial additional tax was due and owing to the United States of America". *See United States v. Citron*, 783 F.2d 307, 314-15 (2d Cir. 1986); *United States v. Buckner*, 610 F.2d 570, 573 (9th Cir. 1979), *cert. denied*, 445 U.S. 961 (1980). Note, however, that the Ninth Circuit has ruled that a "substantial" additional tax is not required; all that is required in that circuit is some additional tax. *United States v. Marashi*, 913 F.2d 724, 736 (9th Cir. 1990).

## 26 U.S.C. § 7201 Individual - Joint Return Attempt to Evade and Defeat Tax Venue in District of Preparation

FOR THE DISTRICT OF
UNITED STATES OF AMERICA )
v. ) No ) 26 U.S.C., § 7201
The grand jury charges:
That on or about the day of, 19_, in the District of
, [Defendant's Name], a resident of [City], [State], who during the calendar
year 1 19_ was married, did willfully attempt to evade and defeat a large part of the income
tax due and owing by him [her] and his [her] spouse to the United States of America for the
calendar year 1 19_, by preparing and causing to be prepared, and by signing and causing
to be signed, 2 a false and fraudulent joint U.S. Individual Income Tax Return, Form 1040,
on behalf of himself [herself] and his [her] spouse, which was filed with the Internal
Revenue Service, wherein it was stated that their joint taxable income 3 for said calendar
year 1 was the sum of \$, and that the amount of tax due and owing thereon was the
sum of \$, whereas, as he [she] then and there well knew and believed, their joint
taxable income 3 for the said calendar year 1 was the sum of \$, upon which said joint
taxable income 3 there was owing to the United States of America an income tax of \$
. 4
In violation of Title 26, United States Code, Section 7201.
A True Bill.
Forenersen
Foreperson

- 1 If fiscal year is involved, substitute "fiscal year ended \_\_\_\_\_\_, 19\_".
- 2 If venue is based on mailing, substitute "by mailing and causing to be mailed".
- **3** Forms 1040 for some years do not use the phrase "taxable income" or "tax table income". However, what constitutes taxable income, as defined in 26 U.S.C., § 63, is actually computed on the appropriate line of the return. That line may vary and the line on the return showing the amount on which the actual tax was computed should be used.
- 4 If it is determined that unreported income and tax are not to be numerically alleged in the indictment, then substitute "whereas, as he [she] then and there well knew and believed, their joint taxable income for the said calendar year was substantially in excess of that heretofore stated and that upon said additional joint taxable income a substantial additional tax was due and owing to the United States of America." *See United States v. Citron*, 783 F.2d 307, 314-15 (2d Cir. 1986); *United States v. Buckner*, 610 F.2d 570, 573 (9th Cir. 1979), *cert. denied*, 445 U.S. 961 (1980). Note, however, that the Ninth Circuit has ruled that a "substantial" additional tax is not required; all that is required in that circuit is some additional tax. *United States v. Marashi*, 913 F.2d 724, 736 (9th Cir. 1990).

# 26 U.S.C. § 7201 Individual - Community Property Return Attempt to Evade and Defeat Tax

IN THE DISTRI FOR THE		RT OF THE UNITED ST _ DISTRICT OF	ATES
UNITED STATES OF AMERIC v.	A ) ) ) ) )	No 26 U.S.C., § 7201	
The grand jury charges:			
That on or about the	_day of _	, 19_, in the	District of
, [Defendant's Name],	a resident (	of [City], [State], did wil	lfully attempt to evade
and defeat a large part of the incor	ne tax due	and owing by him [her]	to the United States of
America for the calendar year 1 19	_, by prep	aring and causing to be pr	epared, and by signing
and causing to be signed, 2 a false	and fraud	ulent U.S. Individual Inco	ome Tax Return, Form
1040, which was filed with the I	nternal Re	evenue Service, wherein	he [she] stated that his
[her] taxable income 3 for said cal	endar year	, 1 computed on the com	munity property basis,
was the sum of \$, and that	the amou	nt of tax due and owing t	hereon was the sum of
\$, whereas, as he [she] then ar	nd there w	ell knew and believed, hi	s [her] taxable income
3 for the said calendar year 1, co	mputed or	the community property	basis, was the sum of
\$, upon which said taxable in	ncome 3 th	nere was owing to the Un	ited States of America
an income tax of \$ 4			
In violation of Title 26, U	nited State	es Code, Section 7201.	
	A Tr	ue Bill.	
	Fore	person	

- 1 If fiscal year is involved, substitute "fiscal year ended \_\_\_\_\_\_, 19\_".
- **2** If venue is to be placed in the judicial district in which the return was filed, modify this form in accordance with language at Forms 3 and related footnote **2**. If venue is based on mailing, substitute "by mailing and causing to be mailed".
- **3** Forms 1040 for some years do not use the phrase "taxable income" or "tax table income". However, what constitutes taxable income, as defined in 26 U.S.C., § 63, is actually computed on the appropriate line of the return. That line may vary and the line on the return showing the amount on which the actual tax was computed should be used.
- 4 If it is determined that unreported income and tax are not to be numerically alleged in the indictment, then substitute "whereas, as he [she] then and there well knew and believed, his [her] taxable income for the said calendar year, computed on the community property basis, was substantially in excess of that heretofore stated and that upon said additional taxable income a substantial additional tax was due and owing to the United States of America". *See United States v. Citron*, 783 F.2d 307, 314-15 (2d Cir. 1986); *United States v. Buckner*, 610 F.2d 570, 573 (9th Cir. 1979), *cert. denied*, 445 U.S. 961 (1980). Note, however, that the Ninth Circuit has ruled that a "substantial" additional tax is not required; all that is required in that circuit is some additional tax. *United States v. Marashi*, 913 F.2d 724, 736 (9th Cir. 1990).

## 26 U.S.C. § 7201 Individual - Community Property Return of Spouse Attempt to Evade and Defeat Tax

FOR THE _		DISTRICT C		
UNITED STATES OF AMERICA				
V.	) ) )	No26 U.S.C	., § 7201	
The grand jury charges:				
That on or about the	_ day of	, 19	, in the	District of
, [Defendant's Nam	<i>ie</i> ], a resi	dent of [City].	, [ <i>State</i> ], v	who during the calendar
year 1 19_, was married to [Name	e of Spou	use], did willfu	ully attem <sub>]</sub>	ot to evade and defeat a
large part of the income tax due	and owin	ng by the said	[Name of	(Spouse) to the United
States of America for the calendar y	ear <b>1</b> 19	_, by preparing	g and caus	sing to be prepared, and
by signing and causing to be sign	ed, <b>2</b> a fa	alse and fraud	ulent U.S.	Individual Income Tax
Return, Form 1040, which was filed	d with the	e Internal Rev	enue Serv	ice for and on behalf of
the said [Name of Spouse], in wh	ich it wa	s stated that h	is [her] ta	xable income 3 for said
calendar year 1, computed on the co	mmunity	property basis	s, was the	sum of \$, and that
the amount of tax due and owing th	iereon wa	as the sum of S	\$, w	hereas, as [ <i>Defendant's</i>
Name] then and there well knew a	and belie	ved, the taxab	le income	3 of [Name of Spouse]
for the said calendar year 1, comp	uted on t	he community	property	basis, was the sum of \$
, upon which said taxable incor	ne 3 there	e was owing to	o the Unite	ed States of America an
income tax of \$ 4				
In violation of Title 26, Un	ited State	es Code, Section	on 7201.	
	A Tr	ue Bill.		
	Fore	person		

- 1 If fiscal year is involved, substitute "fiscal year ended \_\_\_\_\_\_, 19\_".
- **2** If venue is to be placed in the judicial district in which the return was filed, modify this form in accordance with language at Forms 3 and related Footnote **2**. If venue is based on mailing, substitute "by mailing and causing to be mailed".
- **3** Forms 1040 for some years do not use the phrase "taxable income" or "tax table income". However, what constitutes taxable income, as defined in 26 U.S.C., § 63, is actually computed on the appropriate line of the return. That line may vary and the line on the return showing the amount on which the actual tax was computed should be used.
- 4 If it is determined that unreported income and tax are not to be numerically alleged in the indictment, then substitute "whereas, as he [she] then and there well knew and believed, the taxable income of [Name of Spouse] for the said calendar year, computed on the community property basis, was substantially in excess of that heretofore stated and that upon said additional taxable income a substantial additional tax was due and owing to the United States of America". See United States v. Citron, 783 F.2d 307, 314-15 (2d Cir. 1986); United States v. Buckner, 610 F.2d 570, 573 (9th Cir. 1979), cert. denied, 445 U.S. 961 (1980). Note, however, that the Ninth Circuit has ruled that a "substantial" additional tax is not required; all that is required in that circuit is some additional tax. United States v. Marashi, 913 F.2d 724, 736 (9th Cir. 1990).

## 26 U.S.C. § 7201 Individual - Attempt to Evade and Defeat Tax Acts Subsequent to Filing United States v. Beacon Brass Co., Inc., 344 U.S. 43 (1952)

		RT OF THE UNITED STA DISTRICT OF	ATES
UNITED STATES OF AMERIC v.	(A ) ) ) )	No 26 U.S.C., § 7201	
The grand jury charges:			
That on or about the	_ day of _	, 19_, in the	District of
, [Defendant's N	<b>ame</b> ], a re	esident of [City], [State], di	d willfully attempt to
evade and defeat a large part of	the incon	ne tax due and owing by hi	m [her] to the United
States of America for the calenda	r year <b>1</b> 1	9_, by [ <b>Describe Act or A</b>	cts, e.g., Filing False
Financial Statement, or Making	False Stat	tements or Representations	s to Employees of the
Internal Revenue Service, etc.	See Spies	s v. United States, 317 U.S	. 492 (1943)], for the
purpose of concealing additional	al unrepo	orted taxable income recei	ved by [ <b>Defendant's</b>
Name] during the said calendar ye	ear 1, on w	which said unreported taxabl	le income, as he [she]
then and there well knew and be	elieved, th	nere was due and owing to	the United States of
America an income tax of			
\$ [Insert Amount of Tax L	Deficiency	y, Not Total Tax]. 2	
In violation of Title 26, U	nited Stat	tes Code, Section 7201.	
	АТ	rue Bill.	
	Fore	eperson	

1 If fiscal year is involved, substitute "fiscal year ended \_\_\_\_\_\_, 19\_".

2 If it is determined that unreported tax is not to be numerically alleged in the indictment, then delete "an income tax of \$\_\_\_\_\_." and substitute "a substantial additional tax". *See United States v. Citron*, 783 F.2d 307, 314-15 (2d Cir. 1986); *United States v. Buckner*, 610 F.2d 570, 573 (9th Cir. 1979), *cert. denied*, 445 U.S. 961 (1980). Note, however, that the Ninth Circuit has ruled that a "substantial" additional tax is not required; all that is required in that circuit is some additional tax. *United States v. Marashi*, 913 F.2d 724, 736 (9th Cir. 1990).

## 26 U.S.C. § 7201 Individual - <u>Spies</u> Evasion, No Return Filed Attempt to Evade and Defeat Tax, Affirmative Acts, Spies v. United States, 317 U.S. 492 (1943)

IN THE DISTRICT COURT OF THE UNITED STATES FOR THE DISTRICT OF
UNITED STATES OF AMERICA )  v. ) No 26 U.S.C., § 7201
The grand jury charges:
That during the calendar year 1 19_, [Defendant's Name], a resident of [City],
[State], had and received taxable income 2 in the sum of \$; that upon said taxable
income 2 there was owing to the United States of America an income tax of \$; that
well-knowing and believing the foregoing facts, [Defendant's Name] , on or about April 15,
19_, 3 in the District of, did willfully attempt to evade and defeat the
said income tax due and owing by him [her] to the United States of America for said
calendar year 1 by failing to make an income tax return on or before April 15, 19, 3 as
required by law, to any proper officer of the Internal Revenue Service, by failing to pay to
the Internal Revenue Service said income tax, and by [set forth the affirmative act(s) of
evasion, such as concealing and attempting to conceal from all proper officers of the
United States of America his [her] true and correct income]. 4
In violation of Title 26, United States Code, Section 7201.
A True Bill.
Foreperson

- 1 If fiscal year is involved, substitute "fiscal year ended \_\_\_\_\_\_, 19\_\_." Fiscal year individual returns must be filed on or before the 15th day of the fourth month after the end of the fiscal year. 26 U.S.C. § 6072(a).
- 2 For definition of taxable income, see 26 U.S.C., § 63. Note also 26 U.S.C. § 61, et seq.
- **3** Note that if April 15th fell on a Saturday, Sunday, or legal holiday, the filing date to charge in the indictment would be the next succeeding day that was not a Saturday, Sunday, or legal holiday. Note also that the date the return was due should include any authorized extensions of time for filing. 26 U.S.C., § 7503.
- 4 See Spies v. United States, 317 U.S. 492, 499 (1943).

## 26 U.S.C. § 7201 Individual - <u>Spies</u> Evasion (No Return Filed) Attempt to Evade and Defeat Tax Husband and Wife Codefendants - Community Property

	COURT OF THE UNITED STATES DISTRICT OF
UNITED STATES OF AMERICA v.	) ) No ) 26 U.S.C., § 7201 )
The grand jury charges:	
That during the calendar year	1 19_, the defendants [Husband's Name] and [Wife's
Name], who were husband and wif	e, and who were residents of [City], [State], had and
received taxable income, 2 compute	ed on the community property basis, in the sum of \$
and	
\$, respectively; that upon said t	axable income 2 there was owing to the United States
of America by each defendant an inco	me tax of \$ and \$, 3 respectively; that well-
knowing and believing the foregoing	g facts, [Husband's Name] and [Wife's Name], on or
about April 15, 19_, <b>4</b> in the D	District of, did willfully attempt to evade and
defeat the said income tax due and ow	ring 5 by each of them to the United States of America
for said calendar year 1 by failing to	make separate individual income tax returns or a joint
individual income tax return on or bef	Fore April 15, 19_, 4 as required by law, to any proper
officer of the Internal Revenue Service	e, by failing to pay to the Internal Revenue Service said
income taxes, and by [Set Forth the	Affirmative Act(s) of Evasion Done by or on Behalf
of Each Defendant, Such as Cond	cealing and Attempting to Conceal from all Proper
Officers of the United States of Am	erica his [her] [their] True and Correct Income; See
Spies v. United States, 317 U.S. 492	<i>2, 499 (1943)</i> ].

In violation of Title 26,	United States Code, Section 7	201.
	A True Bill.	

	Foreperson
Jnited States Attorney	

- 1 If fiscal year is involved, substitute "fiscal year ended \_\_\_\_\_\_, 19\_\_". Fiscal year individual returns must be filed on or before the 15th day of the fourth month after the end of the fiscal year. 26 U.S.C., § 6072(a).
- **2** For definition of taxable income, *see* 26 U.S.C., § 63. Note also 26 U.S.C., Secs. 61, *et seq*.
- **3** Include total tax liability, without regard to wage withholding.
- 4 Note that if April 15th fell on a Saturday, Sunday, or legal holiday, the filing date to charge in the indictment would be the next succeeding day that was not a Saturday, Sunday, or legal holiday. Note also that the date the return was due should include any authorized extensions of time for filing. 26 U.S.C., § 7503.
- **5** If there has been income tax withholding, add before "said income tax", either "a substantial part of", or "a large part of", or "a part of" or "a portion of."
- 6 This form, with bracketed wording "concealing and attempting to conceal", was approved in *United States v. Edwards*, 777 F.2d 644, 650 (11th Cir. 1985), *cert. denied*, 475 U.S. 1123 (1986); *See also, United States v. Nelson*, 791 F.2d 336, 338 n.3 (5th Cir. 1986) for list of cases approving underlined language of concealment.

## 26 U.S.C. § 7201 Individual - Attempt to Evade and Defeat the Payment of Tax

		IRT OF THE UNITED STA' _ DISTRICT OF	ΓES
UNITED STATES OF AMERICA v.	A ) ) ) )	No 26 U.S.C., § 7201	
The grand jury charges:			
That on or about the	day of _	, 19_, <b>1</b> in the	District of
, [Defendant's Name], a	resident	t of [City], [State], did willfu	ılly attempt to evade
and defeat the payment of a large	part of t	he income tax due and owing	g by him [her] to the
United States of America for the ca	ılendar y	ear <b>2</b> 19_, in the amount of \$_	, by [ <b>Set Forth</b>
the Affirmative Acts Constituting	the Willf	ful Attempt, Such as the Foll	owing: Concealing
and Attempting to Conceal From	the Inte	ernal Revenue Service the N	ature and Extent of
His [her] Assets and the Location	on Ther	eof; Making False Stateme	nts to Agents of the
Internal Revenue Service; Plac	ing Fu	nds and Property in the N	ames of Nominees;
Placing Funds and Property Bey	ond the	Reach of Service of Proces	s; etc.].
In violation of Title 26, Ur	nited Sta	tes Code, Section 7201.	
	АТ	True Bill.	
	For	reperson	
United States Attorney			

1 The Seventh Circuit has held that an indictment may use the April 15 return due date, even
though not all the acts of evasion of payment occurred on that date. See United States v.
Conley, 826 F.2d 551, 558-559 (7th Cir. 1987). Moreover, the "attempt" may consist of a
course of conduct. If so, substitute "on or about the day of, 19_, and continuing to".
2 If fiscal year is involved, substitute "fiscal year ended, 19_"; if more than one
year's tax is involved, substitute "for the years through".

## 26 U.S.C. § 7201 Corporation, Officer, or Employee - Corporate Return Attempt to Evade and Defeat Corporate Tax

	R THE					TES	
UNITED STATES OF AM v.		No.	26 U.S	S.C., § 72	- 201		
The grand jury char	ges:						
That on or about the	e day of	·	, 1	9_, in th	e	D	District of
	int's Name],	1 who	was the	e [ <i>Positio</i>	n Held	in Corp	o.] of [ <i>Name</i>
of Corporation], a corporat	ion, did willf	ully at	tempt to	o evade a	nd defe	at a larg	e part of the
income tax due and owing	by the said c	orpora	ation to	the Unite	ed State	s of Am	erica for the
calendar year 2 19_, by pr	eparing and c	ausing	g to be p	prepared,	and by	signing	and causing
to be signed, 3 a false and	d fraudulent U	J.S. C	orporati	ion Incor	ne Tax	Return,	Form 1120,
which was filed with the Int	ernal Revenu	e Serv	vice on l	behalf of	said co	rporatio	n, wherein it
was reported that the taxable	e income of sa	id cor	poration	n for the	said cale	endar ye	ear 2 was the
sum of \$, and that the	total amount	of tax	due and	d owing t	hereon	was the	sum of \$
_, whereas, as he [she] [it]	then and the	ere we	ll knew	and beli	eved, th	e taxabl	le income of
[Name of Corporation] for	or the calenda	r year	<b>2</b> 19_,	was the	sum of S	\$,	upon which
taxable income there was	due and owi	ng to t	he Unit	ed States	of Ame	erica a to	otal tax of \$_
4							
In violation of Title	26, United S	tates (	Code, Se	ection 72	01.		
	A	True	Bill.				
	Fo	oreper	son	_			

1 If the corporation is named as the defendant, substitute the name of the corporation.

2 If fiscal year is involved, substitute "fiscal year ended \_\_\_\_\_\_, 19\_".

**3** If venue is to be placed in the judicial district in which the return was filed, modify this form in accordance with language at Forms - 3 and related Footnote **2**. If venue is based on mailing, substitute "by mailing and causing to be mailed".

4 If it is determined that unreported income and tax are not to be numerically alleged in the indictment, then substitute "whereas, as he [she] [it] then and there well knew and believed, the taxable income of the said corporation for the said calendar year was substantially in excess of that heretofore stated and that upon said additional taxable income a substantial additional tax was due and owing to the United States of America". *See United States v. Citron*, 783 F.2d 307, 314-15 (2d Cir. 1986); *United States v. Buckner*, 610 F.2d 570, 573 (9th Cir. 1979), *cert. denied*, 445 U.S. 961 (1980). Note, however, that the Ninth Circuit has ruled that a "substantial" additional tax is not required; all that is required in that circuit is some additional tax. *United States v. Marashi*, 913 F.2d 724, 736 (9th Cir. 1990).

## 26 U.S.C. § 7201 Corporation - Attempt to Evade and Defeat Corporate Tax Acts Subsequent to Filing United States v. Beacon Brass Co., 344 U.S. 43 (1952)

IN THE DISTRICT					
FOR THE	D	OISTRIC'	T OF		
UNITED STATES OF AMERICA	)				
V.	) No.	26 U.S	5.C., § 720	1	
	)				
The grand jury charges:					
That on or about the da	ay of	, 19	9_, in the _		District of
, [Defendant's Nan	<b>ne</b> ] <b>1</b> who	was the	[Position	Held in C	orp.] of [Name
of Corporation], a corporation, did v	villfully a	ttempt to	evade and	d defeat a l	arge part of the
income tax due and owing by the sa	id corpora	ation to	the United	States of A	America for the
calendar year 2 19_, by [Describe 2	Act or Ac	ets; e.g.,	Filing Fa	alse Finan	cial Statement,
Making False Statements and Rep	resentati	ons to E	Employees	of the Int	ernal Revenue
Service, etc. See Spies v. United Stat	es, 317 U.	S. 492 (	<i>1943)</i> ], for	the purpos	e of concealing
additional unreported taxable income	received	by said	corporatio	n during th	ne said calendar
year 2, on which said unreported tax	able inco	me, as h	e [she] [it]	then and t	here well knew
and believed, there was due and owi	ng to the	United S	States of A	merica an i	income tax of \$
[Insert Amount of Corporatio	n's Tax I	Deficiend	cy, Not To	tal Tax]. 3	
In violation of Title 26, Unite	ed States (	Code, Se	ction 7201		
	A True	Bill.			
			_		
	Foreper	rson			

1 If the corporation is named as the defendant, substitute the name of the corporation.

2 If fiscal year is involved, substitute "fiscal year ended \_\_\_\_\_\_, 19\_".

3 If it is determined that unreported tax is not to be numerically alleged in the indictment, then delete "an income tax of \$\_\_\_\_\_\_", and substitute "a substantial additional tax". *See United States v. Citron*, 783 F.2d 307, 314-15 (2d Cir. 1986); *United States v. Buckner*, 610 F.2d 570, 573 (9th Cir. 1979), *cert. denied*, 445 U.S. 961 (1980). Note, however, that the Ninth Circuit has ruled that a "substantial" additional tax is not required; all that is required in that circuit is some additional tax. *United States v. Marashi*, 913 F.2d 724, 736 (9th Cir. 1990).

# 26 U.S.C. § 7201 Sole Proprietorship or Partnership Employer's Quarterly Return Attempt to Evade and Defeat Federal Withholding and F.I.C.A. (Social Security Taxes)

IN THE DISTR	JCT COURT (	OF THE UNITED STA	ATES
FOR TH	IE DIS	STRICT OF	
UNITED STATES OF AMERIC v.	)	26 U.S.C., § 7201	
The grand jury charges:			
That on or about the	day of	, 19_, in the	District of
, [Defendant's Name],	a resident of [C	City], [State], who cond	lucted a business 1 as
a [Sole Proprietorship or Para	<i>tnership</i> ] unde	r the name and style o	of, with its
principal place of business in [Cia	<i>ty</i> ], [ <i>State</i> ], did	willfully attempt to eva	ade and defeat a large
part of the federal income taxes	withheld from	wages and Federal Ins	surance Contributions
Act taxes due and owing to the U	Jnited States of	f America for the quar	ter ending, 19
, by preparing and causing to be p	prepared, and by	y signing and causing t	to be signed, 2 a false
and fraudulent Employer's Quar	rterly Federal 7	Tax Return, Form 941,	which was filed with
the Internal Revenue Service,	wherein it w	as stated that the tot	tal wages subject to
withholding paid to employees l	by [Name of B	usiness] for the said qu	uarter was the sum of
\$, and that the total amou	nt of federal in	come tax withheld and	l social security taxes
due and owing thereon was the	sum of		
\$, whereas, as he [she] [	it] then and the	ere well knew and beli	eved, the total wages
subject to withholding paid to em	ployees for said	d quarter was the sum of	f \$, upon which
wages there were due and owi	ng to the Unit	ed States of America	federal income taxes
withheld from wages and social	security taxes	in the total amount of	·\$

In violation of Title 26, United States Code, Section 7201.

A True Bill.

**United States Attorney** 

- 1 If employer is a corporation, refer to Forms 25 as a guide in charging appropriate corporate officials with attempting to evade and defeat taxes due from corporation.
- **2** If venue is to be placed in judicial district in which the return was filed, modify this form in accordance with language at Forms 3 and related Footnote **2**. If venue is based on mailing, substitute "by mailing and causing to be mailed".

## 26 U.S.C. § 7201 Sole Proprietorship or Partnership - Excise Tax Return Attempt to Evade and Defeat Excise Tax

		STRICT OF	1ES
UNITED STATES OF AMERICAL V.	`	26 U.S.C., § 7201	
The grand jury charges:			
That on or about the	day of	, 19_, in the	District of
, [Defendant's Nam	<i>ie</i> ], 1 a resident	of [City], [State], who	conducted a retail 2
business as a [Sole Proprietors]	hip or Partnersl	<b>hip</b> ] under the name an	d style of
with its principal place of business	iness in [City],	[State], did willfully a	attempt to evade and
defeat a large part of the retail of	dealer's 3 excise	tax on [Article], impo	sed by Section
of the Internal Revenue Code	(Title 26), due	and owing to the Unit	ed States of America
for the quarter ending 4	, 19, by pre	eparing and causing to	be prepared, and by
signing and causing to be signed	ed, 5 a false and	d fraudulent Quarterly	Federal Excise Tax
Return, 6 which was filed wit	h the Internal F	Revenue Service on be	ehalf of said retail 2
business, wherein it was stated	that the excise	tax due and owing to	the United States of
America by reason of the retail	2 sale of [Article	le] for said quarter 4 w	as the sum of \$
_, whereas, as he [she] [it] then a	nd there well kr	new and believed, there	e was due and owing
to the United States of America	for the said quar	rter, 4 retail dealer's 3	excise tax in the sum
of \$			

In violation of Title 26, United States Code, Section 7201.

A True Bill.

Foreperson
-

United States Attorney

- 1 If a corporation is named as the defendant, substitute the name of the corporation.
- **2** Designate appropriate business, *e.g.*, manufacturing.
- **3** For other excise taxes, see 26 U.S.C., § 4041, et seq.
- 4 Designate appropriate period.
- **5** If venue is to be placed in judicial district in which the return was filed, modify this form in accordance with language at Forms 3 and related Footnote **2**. If venue is based on mailing, substitute "by mailing and causing to be mailed".
- **6** Designate appropriate IRS form.